

# KEEGAN, WERLIN & PABIAN, LLP

ATTORNEYS AT LAW  
21 CUSTOM HOUSE STREET  
BOSTON, MASSACHUSETTS 02110-3525

—  
(617) 951-1400

TELECOPIERS:  
(617) 951- 1354  
(617) 951- 0586

December 12, 2002

Mary L. Cottrell, Secretary  
Department of Telecommunications and Energy  
One South Station  
Boston, Massachusetts 02110

Re: NSTAR Electric Company/NSTAR Gas Company, D.T.E. 02-78

Dear Secretary Cottrell:

On November 27, 2002, Boston Edison Company, Cambridge Electric Light Company and Commonwealth Electric Company and NSTAR Gas Company (collectively, "NSTAR") filed with the Department of Telecommunications and Energy (the "Department") a request for an accounting ruling relating to pension and post-retirement benefits other than pensions. The Department docketed the request as D.T.E. 02-78 and solicited written comments to be filed no later than the close of business December 9, 2002.

Since that time, NSTAR and the Attorney General have been engaged in discussions with respect to the request, which could affect the comments, if any, that the Attorney General would offer. On December 9, 2002, and December 11, 2002, in order to conclude those discussions, NSTAR and the Attorney General jointly requested that the deadline for comments be extended. Since that time, discussions have continued, but not concluded. Accordingly, the Attorney General and NSTAR jointly request that the deadline for comments be extended an additional day, until the close of business on Friday, December 13, 2002.

Thank you for your attention to this matter.

Sincerely,

Robert N. Werlin

cc: Caroline O'Brien, Hearing Officer (seven copies)  
Paul Afonso, General Counsel

NSTAR Electric Reply Letter

D.T.E. 02-25

October 24, 2002

Page 2

Joseph Rogers, Assistant Attorney General  
Service List